

EXHIBIT A

Fill in this information to identify the case:

Debtor 1 Daily Gazette Company

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: Southern District of West Va.
(State)

Case number 18-20028

Official Form 410

Proof of Claim

12/15

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>Pension Benefit Guaranty Corporation</u> Name of the current creditor (the person or entity to be paid for this claim)		
	Other names the creditor used with the debtor _____		
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____		
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? Office of the General Counsel, Attn: Marc S. Peuffer Name <u>1200 K Street, N.W., Suite 340</u> Number Street <u>Washington, DC 20005-4026</u> City State ZIP Code Contact phone <u>202-326-4020, x4903</u> Contact email <u>pfeuffer.marc@pbgc.gov</u>	Where should payments to the creditor be sent? (if different) Name _____ Number Street _____ City State ZIP Code Contact phone _____ Contact email _____	
Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____			
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY		
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____		

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? ☒ No
☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____

7. How much is the claim? \$ 1,627,808.00 Does this amount include interest or other charges?
☒ No
☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.

Statutory Liability to the Charleston Newspapers Retirement Plan for unpaid minimum funding contributions under 26 U.S.C. §§ 412 and 430, 29 U.S.C. §§ 1082, 1342 and 1362(c). See attached statement.

9. Is all or part of the claim secured? ☐ No
☒ Yes. The claim is secured by a lien on property.
Nature of property:
☒ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
☐ Motor vehicle
☐ Other. Describe: _____

Basis for perfection: Statutory lien for missed pension contributions
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ Unknown
Amount of the claim that is secured: \$ 1,627,808
Amount of the claim that is unsecured: \$ Unknown (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ n/a

Annual Interest Rate (when case was filed) n/a %
☐ Fixed
☐ Variable

10. Is this claim based on a lease? ☒ No
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? ☒ No See attached statement.
☐ Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☒ No

☐ Yes. Check all that apply:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ _____

☐ Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ _____

☐ Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ _____

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ _____

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ _____

☐ Other. Specify subsection of 11 U.S.C. § 507(a)(2) that applies.

\$ _____

* Amounts are subject to adjustment on 4/01/16 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 05/17/2018
MM / DD / YYYY

Signature

Print the name of the person who is completing and signing this claim:

Name Joel W. Ruderman
First name Middle name Last name

Title Assistant General Counsel

Company Pension Benefit Guaranty Corporation
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 1200 K Street, N.W., Suite 340
Number Street
Washington, DC 20005-4026
City State ZIP Code

Contact phone 202-326-4020 Email ruderman.joel@pbgc.gov

IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA

In re:) Chapter 11
)
 Daily Gazette Company) Case No. 18-20028
)
)
 Debtor.)

**STATEMENT OF THE PENSION BENEFIT GUARANTY CORPORATION
 IN SUPPORT OF ITS CLAIM FOR MINIMUM FUNDING CONTRIBUTIONS
DUE TO THE CHARLESTON NEWSPAPERS PENSION PLAN**

The Pension Benefit Guaranty Corporation (“PBGC”), on behalf of the Charleston Newspapers Retirement Plan (the “Pension Plan”), hereby submits its Statement in Support of its claim for minimum funding contributions that are due to the Pension Plan, against Daily Gazette Company (the “Debtor”), stating:

1. PBGC is a wholly-owned United States government corporation, and an agency of the United States, that administers the defined benefit pension plan termination insurance program under Title IV of the Employee Retirement Income Security Act of 1974, *as amended*, 29 U.S.C. §§ 1301-1461 (2012, Supp. II 2016) (“ERISA”). PBGC guarantees the payment of certain pension benefits upon the termination of a single-employer pension plan covered by Title IV of ERISA. When an underfunded plan terminates, PBGC generally becomes trustee of the plan and, subject to certain statutory limitations, pays the plan’s unfunded benefits with its insurance funds. *See* 29 U.S.C. §§ 1321-1322, 1342, 1361.

2. The Pension Plan is a single-employer defined benefit pension plan covered by Title IV of ERISA. *See* 29 U.S.C. § 1321.

4. The Pension Plan terminated on August 1, 2015, and PBGC was appointed as the Pension Plan's statutory trustee on October 13, 2016, under 29 U.S.C. § 1342.

5. On January 30, 2018, the Debtor filed a voluntary petition under Chapter 11 of the Bankruptcy Code.

6. The contributing sponsor of the Pension Plan and each member of its controlled group are jointly and severally liable to the Pension Plan for contributions necessary to satisfy the minimum funding standards under sections 412 and 430 of the Internal Revenue Code ("IRC") and sections 302 and 303 of ERISA. IRC § 412(c)(11) (2007) (effective for pension plan years beginning on or before Dec. 31, 2007); *see also* 29 U.S.C.A. § 1082(c)(11) (2007) (same); and IRC § 412(b)(1) & (2) (2009) (effective for pension plan years beginning after Dec. 31, 2007); *see also* 29 U.S.C.A. § 1082(b)(1) & (2) (2009) (same).¹ Also, the Debtor may be contractually obligated to contribute to the Pension Plan.

7. This is an estimated claim for contributions that are owed to the Pension Plan. PBGC estimates the claim to be \$1,627,008. Because the Pension Plan terminated, this liability is owed to PBGC as the trustee appointed under 29 U.S.C. § 1342. *See* 29 U.S.C. § 1342(d)(1)(B)(ii) (a trustee appointed under § 1342(b) has the power "to collect for the plan any amounts due the plan, including but not limited to the power to collect from the persons obligated to meet the requirements of § 302 or the terms of the plan") and 29 U.S.C. § 1362(c).

¹ References to the IRC, or to 29 U.S.C.A. §§ 1082 and 1083, with a date of 2007 refer to the pre-PPA 2006 provisions in effect for pension plan years beginning *on or before* December 31, 2007. References with a date of 2009 refer to the PPA 2006 provisions in effect for pension plan years beginning *after* December 31, 2007.

8. In July 2015, October 2015, February 2016, May 2016, and June 2016, PBGC filed Notices of Federal Lien under IRC §§ 412(n) and/or 430(k) against the Debtor for unpaid minimum funding contributions and interest. True, complete, and correct copies of the Notices of Federal Liens filed against the Debtor are attached to this proof of claim as Exhibits 1 through 5, and incorporated herein by reference.

9. By filing the Notices of Federal Lien, PBGC perfected the lien described in 29 U.S.C. § 1082(f) (2007), 29 U.S.C. § 1083(k) (2008), IRC § 412(n) (2007) and IRC § 430(k) (2008) against all real property of the Debtor, if any, located in Tucker County, West Virginia.

10. Documents supporting this claim include the Pension Plan document with applicable amendments; relevant collateral agreements, if any; United States Internal Revenue Service Form 5500s; and annual actuarial valuation reports for the Pension Plan. On information and belief, the Debtor or a member of its controlled group has in its possession and control copies or originals of these documents.

11. PBGC is not aware of any other claim for these contributions having been filed by any person with responsibility for administering the affairs of the Pension Plan.

12. PBGC's investigation of this matter is continuing. The agency reserves the right to amend, modify and supplement this proof of claim and/or to file additional proofs of claim. The filing of this proof of claim is not intended to be and shall not be construed as (1) an election of remedy or (2) a waiver or limitation of any rights of PBGC, the Pension Plan or any of its beneficiaries or participants.

Dated: Washington, D.C.
May 17, 2018

Joel W. Ruderman
Assistant General Counsel
Marc S. Pfeuffer
Attorney
Office of the General Counsel
PENSION BENEFIT GUARANTY CORPORATION
1200 K Street, N.W.
Washington, D.C. 20005-4026
(202) 326-4020 ext. 4903
FAX: (202) 326-4112

Exhibit 1

Please return a copy of the recorded original to:

MARC PFEUFFER, ESQ.

OFFICE OF THE CHIEF COUNSEL

PENSION BENEFIT GUARANTY CORPORATION

1200 K ST., N.W.

WASHINGTON, DC 20005-4026

PHONE NO. (202) 328-4020, EXT. 4903

BOOK 3 PAGE 60(2) 143251



**NOTICE OF FEDERAL LIEN UNDER
IRC § 412(n) AND/OR § 430(k)*
PENSION BENEFIT GUARANTY CORPORATION**

As provided by Internal Revenue Code (IRC) § 412(n) (2007) and/or § 430(k) (2008), notice is given by the Pension Benefit Guaranty Corporation, a wholly-owned United States government corporation created by Title IV of the Employee Retirement Income Security Act of 1974, that the pension plan named below has a lien on all property and rights to property of the person named below because that person failed to make contributions to the pension plan required under IRC §§ 412 and/or 430 by the due date specified below. The amount of the lien was determined under IRC § 412(n)(3) (2007) and/or § 430(k)(3) (2008) and shall be treated as taxes due and owing the United States. The priority of the lien imposed shall be determined in the same manner as are federal taxes under IRC § 6323. See IRC § 412(n)(4)(C) (2007) and § 430(k)(4)(C) (2008), and 29 U.S.C. § 1368(c).

*IRC § 412(n) (2007) applies to pension plan years beginning on or before Dec. 31, 2007. IRC § 430(k) (2008) applies to pension plan years beginning after Dec. 31, 2007.

IMPORTANT FILING INFORMATION:

1. As provided by IRC § 412(n)(4)(C) (2007), § 430(k)(4)(C) (2008), and 29 U.S.C. § 1368(c)(4), this notice shall be filed in the same manner as a lien for federal taxes under IRC § 6323(f) and (g).
2. As provided by IRC § 412(n)(5) (2007) and § 430(k)(5) (2008), the Pension Benefit Guaranty Corporation may perfect a lien that arises under IRC § 412(n)(1) (2007) or § 430(k)(1) (2008).
3. All prior notices of lien under IRC § 412(n) (2007) or § 430(k) (2008) filed against this person are listed in columns (d) and (e).
4. **RELEASE INFORMATION:** Unless a notice of lien is re-filed by the date given in column (b), this notice shall, on the day following such date, operate as a release of this lien.

Name and Address of Person Liable for Contributions (DEBTOR):

The Daily Gazette Company
Lot 38 Deer Ridge
Dry Fork District
Davis, WV 26260

Name of Pension Plan (SECURED PARTY):

Charleston Newspapers Retirement Plan
c/o Pension Benefit Guaranty Corporation
1200 K Street, N.W.
Washington, DC 20005

Due Date (a)	Last Day for Refiling (b)	Amount Under IRC § 412(n)(3) and/or § 430(k)(3) at Due Date** (c)	2015
1/15/2015	7/19/2021	\$1,341,121.00	JUL

** Excludes amounts attributable to any other lien notices listed in columns (d) and (e).

Interest accrues until required contributions are made.

Place of Filing:	Prior IRC § 412(n) and/or § 430(k) Notice of Lien Filing Dates (d)	Recording Office File Stamp Number (e)
Tucker County Clerk 211 First Street, Suite 205 Parsons, WV 26287		

This notice was prepared and signed at Washington, D.C., on June 29, 2015.

Charles L. Finke

Deputy Chief Counsel, Pension Benefit Guaranty Corporation

PBGC Lien No. 15L-3601

Form 412(n)/430(k)

6086589

ACKNOWLEDGEMENT

District of Columbia

)
) SS.:
)

On this 29th day of June 2015, CHARLES L. FINKE personally came before me and being known to me, did represent and affirm that he is the Deputy Chief Counsel of the Pension Benefit Guaranty Corporation, that he did affix the seal of the Pension Benefit Guaranty Corporation to the attached NOTICE OF FEDERAL LIEN UNDER IRC § 412(n) AND/OR § 430(k), that he signed and sealed the NOTICE OF FEDERAL LIEN UNDER IRC § 412(n) AND/OR § 430(k) on behalf of the Pension Benefit Guaranty Corporation as the free act and deed of the Corporation.



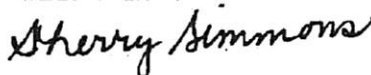
In Washington, D.C.


NOTARY PUBLIC

Mark F. Maddrey
Notary Public, District of Columbia
My Commission Expires 9/30/2018

My Commission expires: _____

This document presented and filed:
07/02/2015 12:31:34 PM



Sherry L. Simmons, Tucker County, WV
143251

Exhibit 2

BOOK 3 PAGE 62(2) 143817

Please return a copy of the recorded original to:
MARC PFEUFFER, ESQ.
OFFICE OF THE CHIEF COUNSEL
PENSION BENEFIT GUARANTY CORPORATION
1200 K ST., N.W.
WASHINGTON, DC 20005-4026
PHONE NO. (202) 326-4020, EXT. 4903



OGC/OCC
2015 OCT 16 AM 9:22



**NOTICE OF FEDERAL LIEN UNDER
IRC § 412(n) AND/OR § 430(k)*
PENSION BENEFIT GUARANTY CORPORATION**

As provided by Internal Revenue Code (IRC) § 412(n) (2007) and/or § 430(k) (2008), notice is given by the Pension Benefit Guaranty Corporation, a wholly-owned United States government corporation created by Title IV of the Employee Retirement Income Security Act of 1974, that the pension plan named below has a lien on all property and rights to property of the person named below because that person failed to make contributions to the pension plan required under IRC § 412 and/or 430 by the due date specified below. The amount of the lien was determined under IRC § 412(n)(3) (2007) and/or § 430(k)(3) (2008) and shall be treated as taxes due and owing the United States. The priority of the lien imposed shall be determined in the same manner as are federal taxes under IRC § 6323. See IRC § 412(n)(4)(C) (2007) and § 430(k)(4)(C) (2008), and 29 U.S.C. § 1368(c).

*IRC § 412(n) (2007) applies to pension plan years beginning on or before Dec. 31, 2007. IRC § 430(k) (2008) applies to pension plan years beginning after Dec. 31, 2007.

IMPORTANT FILING INFORMATION:

1. As provided by IRC § 412(n)(4)(C) (2007), § 430(k)(4)(C) (2008), and 29 U.S.C. § 1368(c)(4), this notice shall be filed in the same manner as a lien for federal taxes under IRC § 6323(f) and (g).
2. As provided by IRC § 412(n)(5) (2007) and § 430(k)(5) (2008), the Pension Benefit Guaranty Corporation may perfect a lien that arises under IRC § 412(n)(1) (2007) or § 430(k)(1) (2008).
3. All prior notices of lien under IRC § 412(n) (2007) or § 430(k) (2008) filed against this person are listed in columns (d) and (e).
4. **RELEASE INFORMATION:** Unless a notice of lien is re-filed by the date given in column (b), this notice shall, on the day following such date, operate as a release of this lien.

**Name and Address of Person Liable for Contributions
(DEBTOR):**

The Daily Gazette Company
Lot 38 Deer Ridge
Dry Fork District
Davis, WV 26260

**Name of Pension Plan (SECURED
PARTY):**

Charleston Newspapers Retirement
Plan
c/o Pension Benefit Guaranty Corporation
1200 K Street, N.W.
Washington, DC 20005

Due Date (a)	Last Day for Refiling (b)	Amount Under IRC § 412(n)(3) and/or § 430(k)(3) at Due Date** (c)
7/15/2015	11/4/2021	\$298,289.00

** Excludes amounts attributable to any other lien notices listed in columns (d) and (e).

Interest accrues until required contributions are made.

Place of Filing:	Prior IRC § 412(n) and/or § 430(k) Notice of Lien Filing Dates (d)	Recording Office File Stamp Number (e)
Tucker County Clerk 211 First Street, Suite 205 Parsons, WV 26287	7/2/2015	BK 3/PG 60(2) 143251

This notice was prepared and signed at Washington, D.C., on October 7, 2015.

Charles L. Finke

Deputy Chief Counsel, Pension Benefit Guaranty Corporation
PBGC Lien No. 15L-3823

6130068

ACKNOWLEDGEMENT

District of Columbia)

) SS.:
)

On this 7th day of October 2015, CHARLES L. FINKE personally came before me and being known to me, did represent and affirm that he is the Deputy Chief Counsel of the Pension Benefit Guaranty Corporation, that he did affix the seal of the Pension Benefit Guaranty Corporation to the attached NOTICE OF FEDERAL LIEN UNDER IRC § 412(n) AND/OR § 430(k), that he signed and sealed the NOTICE OF FEDERAL LIEN UNDER IRC § 412(n) AND/OR § 430(k) on behalf of the Pension Benefit Guaranty Corporation as the free act and deed of the Corporation.

In Washington, D.C.


NOTARY PUBLIC

Mark F. Maddrey
Notary Public, District of Columbia
My Commission Expires 9/30/2018

My Commission expires: _____



This document presented and filed:
10/08/2015 01:48:43 PM



SHERRY L. SIMMONS, Tucker County, WV
143817

Exhibit 3

BOOK 3 PAGE 67(2) 144603

Please return a copy of the recorded original to:

MARC PFEUFFER, ESQ.

OFFICE OF THE CHIEF COUNSEL

PENSION BENEFIT GUARANTY CORPORATION

1200 K ST., N.W.

WASHINGTON, DC 20005-4026

PHONE NO. (202) 326-4020, EXT. 4903



**NOTICE OF FEDERAL LIEN UNDER
IRC § 412(n) AND/OR § 430(k)*
PENSION BENEFIT GUARANTY CORPORATION**

As provided by Internal Revenue Code (IRC) § 412(n) (2007) and/or § 430(k) (2008), notice is given by the Pension Benefit Guaranty Corporation, a wholly-owned United States government corporation created by Title IV of the Employee Retirement Income Security Act of 1974, that the pension plan named below has a lien on all property and rights to property of the person named below because that person failed to make contributions to the pension plan required under IRC §§ 412 and/or 430 by the due date specified below. The amount of the lien was determined under IRC § 412(n)(3) (2007) and/or § 430(k)(3) (2008) and shall be treated as taxes due and owing the United States. The priority of the lien imposed shall be determined in the same manner as are federal taxes under IRC § 6323. See IRC § 412(n)(4)(C) (2007) and § 430(k)(4)(C) (2008), and 29 U.S.C. § 1368(c).

*IRC § 412(n) (2007) applies to pension plan years beginning on or before Dec. 31, 2007. IRC § 430(k) (2008) applies to pension plan years beginning after Dec. 31, 2007.

IMPORTANT FILING INFORMATION:

1. As provided by IRC § 412(n)(4)(C) (2007), § 430(k)(4)(C) (2008), and 29 U.S.C. § 1368(c)(4), this notice shall be filed in the same manner as a lien for federal taxes under IRC § 6323(f) and (g).
2. As provided by IRC § 412(n)(5) (2007) and § 430(k)(5) (2008), the Pension Benefit Guaranty Corporation may perfect a lien that arises under IRC § 412(n)(1) (2007) or § 430(k)(1) (2008).
3. All prior notices of lien under IRC § 412(n) (2007) or § 430(k) (2008) filed against this person are listed in columns (d) and (e).
4. **RELEASE INFORMATION:** Unless a notice of lien is re-filed by the date given in column (b), this notice shall, on the day following such date, operate as a release of this lien.

**Name and Address of Person Liable for Contributions
(DEBTOR):**

The Daily Gazette Company
Lot 38 Deer Ridge
Dry Fork District
Davis, WV 26260

Name of Pension Plan (SECURED PARTY):

Charleston Newspapers Retirement Plan
c/o Pension Benefit Guaranty Corporation
1200 K Street, N.W.
Washington, DC 20005

Due Date (a)	Last Day for Refiling (b)	Amount Under IRC § 412(n)(3) and/or § 430(k)(3) at Due Date** (c)
10/15/2015	3/14/2022	\$417,718.00

** Excludes amounts attributable to any other lien notices listed in columns (d) and (e).

Interest accrues until required contributions are made.

Place of Filing: Tucker County Clerk 211 First Street, Suite 205 Parsons, WV 26287	Prior IRC § 412(n) and/or § 430(k) Notice of Lien Filing Dates (d)	Recording Office File Stamp Number (e)
	10/8/2015 7/2/2015	BK 3/PG 62(2) 143817 BK 3/PG 60(2) 143251

This notice was prepared and signed at Washington, D.C., on February 12, 2016.

Charles L. Finke

Deputy Chief Counsel, Pension Benefit Guaranty Corporation
PBGC Lien No. 16L-4001

Form 412(n)/430(k)

2016 FEB 25 PM 3:00
BGC/DCC

6/86138

ACKNOWLEDGEMENT

District of Columbia)

SS.:)

On this 12th day of February 2016, CHARLES L. FINKE personally came before me and being known to me, did represent and affirm that he is the Deputy Chief Counsel of the Pension Benefit Guaranty Corporation, that he did affix the seal of the Pension Benefit Guaranty Corporation to the attached NOTICE OF FEDERAL LIEN UNDER IRC § 412(n) AND/OR § 430(k), that he signed and sealed the NOTICE OF FEDERAL LIEN UNDER IRC § 412(n) AND/OR § 430(k) on behalf of the Pension Benefit Guaranty Corporation as the free act and deed of the Corporation.

In Washington, D.C.

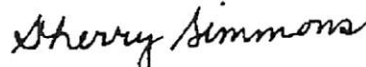

NOTARY PUBLIC

Mark F. Maddrey
Notary Public, District of Columbia
My Commission Expires 9/30/2018

My Commission expires: _____



This document presented and filed:
02/18/2016 11:57:28 AM



SHERRY L. SIMMONS, Tucker County, WV
144603

Exhibit 4

BOOK 3 PAGE 73(2) 145162



Please return a copy of the recorded original to:
MARC PFEUFFER, ESQ.
 OFFICE OF THE CHIEF COUNSEL
 PENSION BENEFIT GUARANTY CORPORATION
 1200 K ST., N.W.
 WASHINGTON, DC 20005-4026
 PHONE NO: (202) 328-4020, EXT.4903



**NOTICE OF FEDERAL LIEN UNDER
 IRC § 412(n) AND/OR § 430(k)*
 PENSION BENEFIT GUARANTY CORPORATION**

As provided by Internal Revenue Code (IRC) §412(n) (2007) and/or §430(k) (2008), notice is given by the Pension Benefit Guaranty Corporation, a wholly-owned United States government corporation created by Title IV of the Employee Retirement Income Security Act of 1974, that the pension plan named below has a lien on all property and rights to property of the person named below because that person failed to make contributions to the pension plan required under IRC §§ 412 and/or 430 by the due date specified below. The amount of the lien was determined under IRC §412(n)(3) (2007) and/or §430(k)(3) (2008) and shall be treated as taxes due and owing the United States. The priority of the lien imposed shall be determined in the same manner as are federal taxes under IRC §6323. See IRC §412(n)(4)(C) (2007) and §430(k)(4)(C) (2008), and 29 U.S.C. §1368(c).
 *IRC §412(n) (2007) applies to pension plan years beginning on or before Dec. 31, 2007. IRC §430(k) (2008) applies to pension plan years beginning after Dec. 31, 2007.

IMPORTANT FILING INFORMATION:

1. As provided by IRC §412(n)(4)(C) (2007), §430(k)(4)(C) (2008), and 29 U.S.C. §1368(c)(4), this notice shall be filed in the same manner as a lien for federal taxes under IRC §6323(f) and (g).
2. As provided by IRC §412(n)(5) (2007) and §430(k)(5) (2008), the Pension Benefit Guaranty Corporation may perfect a lien that arises under IRC §412(n)(1) (2007) or §430(k)(1) (2008).
3. All prior notices of lien under IRC §412(n) (2007) or §430(k) (2008) filed against this person are listed in columns (d) and (e).
4. **RELEASE INFORMATION:** Unless a notice of lien is re-filed by the date given in column (b), this notice shall, on the day following such date, operate as a release of this lien.

Name and Address of Person Liable for Contributions (DEBTOR):

The Daily Gazette Company
 Lot 38 Deer Ridge
 Dry Fork District
 Davis, WV 26260

Name of Pension Plan (SECURED PARTY):

Charleston Newspapers Retirement Plan
 c/o Pension Benefit Guaranty Corporation
 1200 K Street, N.W.
 Washington, DC 20005

Due Date (a)	Last Day for Refiling (b)	Amount Under IRC §412(n)(3) and/or §430(k)(3) at Due Date** (c)
1/15/2016	6/17/2022	\$155,868.00

** Excludes amounts attributable to any other lien notices listed in columns (d) and (e).

Interest accrues until required contributions are made.

Place of Filing:	Prior IRC §412(n) and/or §430(k) Notice of Lien Filing Dates (d)	Recording Office File Stamp Number (e)
Tucker County Clerk 211 First Street, Suite 205 Parsons, WV 26287	2/18/2016 10/8/2016 7/2/2016	BK 3/PG 67(2) 144603 BK 3/PG 62(2) 143817 BK 3/PG 60(2) 143251

This notice was prepared and signed at Washington, D.C., on May 18, 2016.

Charles L. Finke

Charles L. Finke

Deputy Chief Counsel, Pension Benefit Guaranty Corporation
 PBGC Lien No. 16L-4072

Form 412(n) §430(k)

6229152

ACKNOWLEDGEMENT

District of Columbia)
)
)

SS.:

On this 18th day of May 2016, CHARLES L. FINKE personally came before me and being known to me, did represent and affirm that he is the Deputy Chief Counsel of the Pension Benefit Guaranty Corporation, that he did affix the seal of the Pension Benefit Guaranty Corporation to the attached NOTICE OF FEDERAL LIEN UNDER IRC § 412(n) AND/OR § 430(k), that he signed and sealed the NOTICE OF FEDERAL LIEN UNDER IRC § 412(n) AND/OR § 430(k) on behalf of the Pension Benefit Guaranty Corporation as the free act and deed of the Corporation.

In Washington, D.C.


NOTARY PUBLIC

Mark F. Maddrey
Notary Public, District of Columbia
My Commission Expires 9/30/2018

My Commission expires: _____



This document presented and filed:
05/23/2016 02:41:35 PM

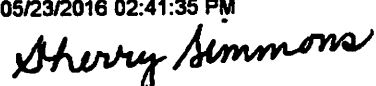

SHERRY L. SIMMONS, Tucker County, WV
145162

Exhibit 5

Please return a copy of the recorded original to:
MARC PFEUFFER, ESQ.
OFFICE OF THE CHIEF COUNSEL
PENSION BENEFIT GUARANTY CORPORATION
1200 K ST., N.W.
WASHINGTON, DC 20005-4026
PHONE NO. (202) 328-4020, EXT.4903



**NOTICE OF FEDERAL LIEN UNDER
IRC § 412(n) AND/OR § 430(k)*
PENSION BENEFIT GUARANTY CORPORATION**

As provided by Internal Revenue Code (IRC) §412(n) (2007) and/or §430(k) (2008), notice is given by the Pension Benefit Guaranty Corporation, a wholly-owned United States government corporation created by Title IV of the Employee Retirement Income Security Act of 1974, that the pension plan named below has a lien on all property and rights to property of the person named below because that person failed to make contributions to the pension plan required under IRC §§ 412 and/or 430 by the due date specified below. The amount of the lien was determined under IRC §412(n)(3) (2007) and/or §430(k)(3) (2008) and shall be treated as taxes due and owing the United States. The priority of the lien imposed shall be determined in the same manner as are federal taxes under IRC §6323. See IRC §412(n)(4)(C) (2007) and §430(k)(4)(C) (2008), and 29 U.S.C. §1368(c).

*IRC §412(n) (2007) applies to pension plan years beginning on or before Dec. 31, 2007. IRC §430(k) (2008) applies to pension plan years beginning after Dec. 31, 2007.

IMPORTANT FILING INFORMATION:

1. As provided by IRC §412(n)(4)(C) (2007), §430(k)(4)(C) (2008), and 29 U.S.C. §1368(c)(4), this notice shall be filed in the same manner as a lien for federal taxes under IRC §6323(f) and (g).
2. As provided by IRC §412(n)(5) (2007) and §430(k)(5) (2008), the Pension Benefit Guaranty Corporation may perfect a lien that arises under IRC §412(n)(1) (2007) or §430(k)(1) (2008).
3. All prior notices of lien under IRC §412(n) (2007) or §430(k) (2008) filed against this person are listed in columns (d) and (e).
4. **RELEASE INFORMATION:** Unless a notice of lien is re-filed by the date given in column (b), this notice shall, on the day following such date, operate as a release of this lien.

Name and Address of Person Liable for Contributions (DEBTOR):

The Daily Gazette Company
Lot 38 Deer Ridge
Dry Fork District
Davis, WV 26260

Name of Pension Plan (SECURED PARTY):

Charleston Newspapers Retirement Plan
c/o Pension Benefit Guaranty Corporation
1200 K Street, N.W.
Washington, DC 20005

Due Date (a)	Last Day for Refiling (b)	Amount Under IRC §412(n)(3) and/or §430(k)(3) at Due Date** (c)
4/15/2016	6/29/2022	\$180,750.00

** Excludes amounts attributable to any other lien notices listed in columns (d) and (e).

Interest accrues until required contributions are made.

Place of Filing:	Prior IRC §412(n) and/or §430(k) Notice of Lien Filing Dates (d)	Recording Office File Stamp Number (e)
Tucker County Clerk 211 First Street, Suite 205 Parsons, WV 26287	5/23/2016 2/18/2016 10/8/2015 7/2/2015	BK 3/PG 73(2) 145162 BK 3/PG 67(2) 144803 BK 3/PG 62(2) 143817 BK 3/PG 60(2) 143261

This notice was prepared and signed at Washington, D.C., on June 2, 2016.

Charles L. Finke

Deputy Chief Counsel, Pension Benefit Guaranty Corporation
PBGC Lien No. 16L-4210

Form 412(n)/430(k)

6236159

ACKNOWLEDGEMENT

District of Columbia

)
)
)

SS.:

On this 2nd day of June 2016, CHARLES L. FINKE personally came before me and being known to me, did represent and affirm that he is the Deputy Chief Counsel of the Pension Benefit Guaranty Corporation, that he did affix the seal of the Pension Benefit Guaranty Corporation to the attached NOTICE OF FEDERAL LIEN UNDER IRC § 412(n) AND/OR § 430(k), that he signed and sealed the NOTICE OF FEDERAL LIEN UNDER IRC § 412(n) AND/OR § 430(k) on behalf of the Pension Benefit Guaranty Corporation as the free act and deed of the Corporation.

In Washington, D.C.

Tina Jai Bradley
NOTARY PUBLIC

My Commission expires:

August 14, 2018

TINA JAI BRADLEY
NOTARY PUBLIC DISTRICT OF COLUMBIA
My Commission Expires August 14, 2018

This document presented and filed:
06/03/2016 12:49:47 PM

Sherry Simmons

SHERRY L. SIMMONS, Tucker County, WV
145224

